

# SUMMARY OF FOREST STEWARDSHIP PLAN FOR CURRENT USE ASSESSMENT

This form is NOT required if either of the following is provided to the Selectmen/Assessing officials:

- A Documentation of a Certified Tree Farm, or a copy of the letter from the New Hampshire Tree Farm Committee confirming Certified Tree Farm status; OR
- B A Forest Stewardship Plan that meets the requirements of CUB 304.09(a)(3)(b).

PLEASE PRINT OR TYPE

NAME OF APPLICANT

ADDRESS

CITY/TOWN, STATE, ZIP CODE

- 1 Land located in the City/Town of: \_\_\_\_\_
- 2 Street location of the land being classified: \_\_\_\_\_
- 3 Local tax map and lot number(s) of the land being classified: \_\_\_\_\_
- 4 Total number of acres in parcel: \_\_\_\_\_ Total number of acres receiving current use assessment: \_\_\_\_\_
- 5 Total number of acres to be classified under the "Forestland with Documented Stewardship" category: \_\_\_\_\_
- 6 Attach a statement of past forestry accomplishments, including an explanation of deviations from the objectives of past plans submitted.
- 7 An updated map is required of the entire parcel(s) adequately identified and oriented to establish its location. Besides showing overall boundaries and computation of acreages, the map shall show interior boundaries and acreages of land categories for which the applicant is seeking qualification. Differentiating land uses within each category and all portions of the parcel(s) not bearing current use shall be clearly identified and the appropriate acreages shown.
- 8 Attach a summary of all information required by CUB 304.09(a)(3)(b). See the back of this form for requirements.

I/We certify that the land indicated above qualifies for Current Use assessment under the New Hampshire statutes RSA 79-A and the Code of Administrative Rules, CUB 300.

I/We understand that, should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change in use shall be liable for the Land Use Change Tax pursuant to RSA 79-A and the Criteria for Current Use, CUB 300.

**LAND OWNER'S SIGNATURE(S)**

**FORESTER'S SIGNATURE**

DATE

DATE

DATE

**Forester's License Number** \_\_\_\_\_

DATE

**SELECTMEN'S SIGNATURES**

**APPROVED**

☐

**DENIED**

☐

**DATE:**

**DATE:**

**DATE:**

**DATE:**

**DATE:**

**Reason for Denial** \_\_\_\_\_

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**SUMMARY OF FOREST STEWARDSHIP PLAN  
FOR CURRENT USE ASSESSMENT**  
INSTRUCTIONS

<b>WHEN TO COMPLETE FORM CU-12</b>	<p>A landowner making an original application for Current Use assessment should complete Form CU-12 at the time of application only if the landowner intends for land to be assessed under the "Forestland with Documented Stewardship" category. Form CU-12 does not need to be completed if the land is being placed in the "Forestland", "Farmland" or "Unproductive Land" categories. Also, Form CU-12 does not need to be completed if a Forest Stewardship Plan, signed by a licensed forester, is submitted with the Current Use application.</p> <p>NOTE: After an original application for Current Use has been approved, local assessing officials may require the landowner to justify assessments within the "Forestland with Documented Stewardship" category at intervals of 5 years or more. Form CU-12, and a summary of the contents of the forest stewardship plan, may be submitted at such time in lieu of the Forest Stewardship Plan.</p>
<b>WHAT MUST BE FILED</b>	<p>In order to be assessed under the category "Forestland with Documented Stewardship", one of the following 3 items must be filed:</p> <ul style="list-style-type: none"> <li>• Documentation of a Certified Tree Farm or a copy of a letter from the NH Tree Farm Committee confirming Certified Tree Farm status; OR</li> <li>• A Forest Stewardship Plan; OR</li> <li>• A completed Form CU-12 and a summary of the Forest Stewardship Plan required by CUB 304.09</li> </ul> <p><b>ADMINISTRATIVE RULE CUB 304.09(a)(3)(b)</b> requires that the forest stewardship plan, or the Form CU-12, summary of the Forest Stewardship Plan, include the following:</p> <ul style="list-style-type: none"> <li>- The signature of a forester licensed in New Hampshire, or the signature of a person exempted from licensure under RSA 310-A:98 provided such person meets the qualifications for licence as specified in RSA 310-A:104;</li> <li>- A statement of forest stewardship objectives;</li> <li>- A description of current forest stands;</li> <li>- A description of current management prescriptions that address the following: <ul style="list-style-type: none"> <li>(a) Timber;</li> <li>(b) Fish and Wildlife Habitat;</li> <li>(c) Soil;</li> <li>(d) Water Quality;</li> <li>(e) Recreational Resources;</li> <li>(f) Aesthetic Values;</li> <li>(g) Cultural Features;</li> <li>(h) Forest Protection;</li> <li>(i) Wetlands; and</li> <li>(j) Threatened and Endangered Species and Unique Natural Communities;</li> </ul> </li> <li>- A boundary maintenance schedule; and</li> <li>- An access development and road maintenance plan, if applicable.</li> </ul>
<b>WHERE TO SUBMIT FORM CU-12</b>	Form CU-12 must be submitted to the assessing officials in the municipality where the land is located.
<b>APPEAL</b>	Pursuant to RSA 79-A:9 and 79-A:11, if the assessing officials deny in whole or in part any application for Current Use, or grant a different Current Use classification than that applied for, the applicant may appeal to either the NH Board of Tax and Land Appeals or to the Superior Court. Applicants must appeal within 6 months after notification of such action by the assessing officials.
<b>ADA COMPLIANCE</b>	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
<b>NEED HELP?</b>	Please call the Property Appraisal Division at (603) 271-2687 or write to: NH DRA, Property Appraisal Division, 57 Regional Drive, Concord, NH 03301.